UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

PARAMOUNT PARKS INC.,

Plaintiff,

-against-

LESTER NAIL,

Defendant.

Case No. 07 Civ 10595 (SHS) **ECF CASE**

CORPORATE DISCLOSURE STATEMENT

Pursuant to Federal Rule of Civil Procedure 7.1 [formerly Local General Rule 1.9] and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Paramount Parks, Inc. (a private non-governmental party) certifies that the following are corporate parents, affiliates and/or subsidiaries of said party, which are publicly held:

Cedar Fair, L.P.

Dated: New York, New York November 21, 2007

Respectfully submitted,

SQUIRE, SANDERS & DEMPSEY L.L.P.

By:

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